

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.663 Sales factor.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 15 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act is retroactive and effective for tax years that begin after December 31, 2011."</P></Paragraph>